



# Oregon

Kate Brown, Governor

**Department of Revenue**

955 Center St NE  
Salem, OR 97301-2555  
[www.oregon.gov/dor](http://www.oregon.gov/dor)



HOPE A GALAN  
815 NW 9TH ST  
REDMOND OR 97756-1412

Date: January 26, 2018

Letter ID: L1573370496

## Notice and Demand to File

Debtor: HOPE A. GALAN  
Bankruptcy Case Number: 18-30059-PCM13  
Account(s) and period(s):  
2016

Our records show that you haven't filed the return(s) shown above. This notification is a demand for you to file. You're required by law to file a return when requested by us (ORS 314.370). Please send your tax return(s) and this letter to us at the address above. You should also send a copy of your return to your attorney.

If you don't file the requested return(s), we'll calculate the tax that you owe and charge penalties and interest based on the information we have [ORS 305.265(10)]. We'll then file a claim in your bankruptcy for that amount.

Penalties we may charge:

- 5 percent – failure to pay timely.
- 20 percent – failure to file and pay timely.
- 25 percent – failure to file.
- 100 percent – failure to file for three years in a row.
- 100 percent – failure to file in order to evade tax.

We also charge these penalties if you:

- File a frivolous return – \$250.
- Significantly under report your taxable income – 20 percent of the tax that you don't report.

In most cases, total penalty is limited to 100 percent of the unpaid tax.

If you weren't required to file, you must state that reason in writing. Send the signed statement to the address above.

/s/ Cynthia Test, Bankruptcy Unit  
Personal Tax and Compliance  
(503) 945-8317

Please Note: We're sending a copy of this to the Bankruptcy Court. The court has advised us that the court may, sua sponte, treat this letter as an objection to confirmation of the plan and make a motion to dismiss. If the returns aren't filed prior to the confirmation hearing, the court will decide at the confirmation hearing whether to dismiss your case or to continue the hearing to allow you to file the returns.

cc: Bankruptcy Court  
Bankruptcy Trustee  
Attorney

**Do you have questions or need help?**

[www.oregon.gov/dor](http://www.oregon.gov/dor)

(503) 378-4988 or (800) 356-4222

[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.



# Oregon

Kate Brown, Governor

**Department of Revenue**

955 Center St NE  
Salem, OR 97301-2555  
[www.oregon.gov/dor](http://www.oregon.gov/dor)

## Certificate of Service

Case Number: 18-30059-PCM13  
Debtor(s) Name: HOPE A. GALAN

---

I certify that on January 26, 2018 copies of the Objection to Confirmation (Notice and Demand to File letter) were mailed to:

Electronically transferred (ECF) to addressee(s) as follows:  
Addressee(s):

WAYNE GODARE

First class mail to addressee(s) as follows:  
Addressee(s):

HOPE A GALAN  
815 NW 9TH ST  
REDMOND OR 97756-1412

/s/ Cynthia Test, Bankruptcy Unit  
Personal Tax and Compliance  
Phone: (503) 945-8317  
Fax: (503) 945-8735